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JAMES BONINI
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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

U.S. DISTRICT COURT
SOUTHERN DIST OHIO
WEST DIV CINCINNATI

UNITED STATES OF AMERICA

CASE NO.

1:12CR - 023

vs.

GOVERNMENT'S SUBMISSION
OF ELEMENTS OF OFFENSE

SYLVER GUNN

J. WEBER

COUNT 1

False Claims to the Internal Revenue Service
18 U.S.C. § 287

The elements of the offense for 18 U.S.C. § 287 are as follows:

- First: That the defendant knowingly presented to a department or agency of the United States a false or fraudulent claim against a department or agency of the United States;
- Second: That the false statement was made for the purpose of obtaining money from the United States;
- Third: That the defendant knew that the claim was false or fraudulent; and
- Fourth: That such act or acts took place on the date alleged in the Information and within the Southern District of Ohio.

COUNT 2

Theft of Government Funds
18 U.S.C. § 641

The elements of the offense for 18 U.S.C. § 641 are as follows:

- First: That the funds or monies of the United States described in the Information had a value of in excess of \$1,000 at the time alleged;

- Second: That the defendant converted such funds or monies to the defendant's use;
- Third: That the defendant did so knowing the funds or monies were not hers and with intent to deprive the owner of the benefit of the money or funds;
- Fourth: That the defendant did so knowingly and willfully; and
- Fifth: That the acts occurred in the Southern District of Ohio on or about the date or dates alleged in the Information.

Respectfully submitted,

CARTER M. STEWART
United States Attorney

s/Anne L. Porter

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